

SUPPLEMENTAL SCHEDULE FOR
MULTISTATE / MULTINATIONAL BUSINESSES

1999

Attach to the Idaho Income Tax Return as Page 3

For the year January 1 - December 31, 1999, or fiscal year beginning _____, 1999, ending _____

Name as shown on return

Federal employer identification number

PART I. APPORTIONMENT FORMULA

PROPERTY (OWNED PROPERTY AT ORIGINAL COST) BEGINNING OF YEAR	TOTAL	IDAHO	PERCENTAGE
1. Inventories	■	■	
2. Real and tangible personal property	■	■	
END OF YEAR			
3. Inventories	■	■	
4. Real and tangible personal property	■	■	
5. Total of lines 1 through 4			
6. Average. Line 5 divided by 2			
7. Rented property (capitalized at 8 times rents paid)	■	■	
8. Total property. Add lines 6 and 7.	■	■	
9. Idaho property percentage	Compute percentage to four decimal places.		%
SALES (GROSS RECEIPTS)			
10. Gross sales, less returns and allowances	■		
11. Sales delivered or shipped to Idaho purchasers		■	
12. Idaho "throwback" sales		■	
13. Sales of services	■	■	
14. Other business gross receipts	■	■	
15. Total gross receipts. Add lines 10 through 14.	■	■	
16. Idaho sales percentage	Compute percentage to four decimal places.		%
17. Idaho sales percentage doubled. Multiply line 16 by 2.	Utility companies see instructions.		%
PAYROLL			
18. Total wages and salaries	■	■	
19. Idaho payroll percentage	Compute percentage to four decimal places.		%
20. TOTAL PERCENTAGE Add lines 9, 17 and 19.	Utility companies add lines 9, 16 and 19.		%
21. IDAHO APPORTIONMENT FACTOR	See instructions.		%

PART II. MULTINATIONAL ADJUSTMENTS. Required for all multinational corporations

		WATER'S EDGE	WORLDWIDE
ADDITIONS			
1. Taxable income of unitary foreign subsidiaries	1		
2. Federal taxable income of unitary subsidiaries not included on the federal return	2		
3. Foreign Sales Corporation (FSC). See instructions.	3		
4. Income of foreign corporations subject to federal taxation	4		
5. IRC Section 936 possession corporations. See instructions.	5		
6. Intercompany transactions eliminated on the federal return	6		
7. Other additions. Attach explanation.	7		
8. Total additions. Add lines 1 through 7. Enter on line 17, Form 41.	8	■	■
SUBTRACTIONS			
9. Federal taxable income of nonunitary subsidiaries included on the federal return	9		
10. Exclusion for foreign dividends and deemed dividends from possession corporations			
a. Foreign dividends	10a	■	
b. Deemed dividends from possession corporations	10b	■	
c. Total dividends subject to exclusion. Add lines 10a and 10b.	10c		
d. Exclusion percentage. Enter 85% if spreadsheets filed or 80% if no spreadsheets filed.	10d	%	
e. Dividend exclusion. Multiply line 10c by line 10d.	10e	■	
11. Intercompany dividends included on the combined return	11		
12. Intercompany transactions included on the federal return	12		
13. Other subtractions. Attach explanation.	13		
14. Total subtractions. Add lines 9, 10e, 11, 12 and 13. Enter on line 28, Form 41.	14	■	■